

1947

Annual Report of the Municipal Officers of the Town of Van Buren, Maine for the Year Ending February 28, 1947; Third Annual Report Under The Council Manager Form Of Government

Van Buren (Me.)

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Annual Report of the Municipal Officers of the

Town of
VAN BUREN
MAINE

for the fiscal year ending

February 18, 1947

Third Annual Report under the Council Manager form of Government

Houlton Publishing Company, Houlton, Maine

MUNICIPAL OFFICERS

ELECTED

COUNCILLORS, OVERSEERS OF THE POOR
AND ASSESSORS

	Term Expires
Joseph A. Michaud, Chairman	March 1947
Maurice Michaud, Secretary	March 1948
J. William Cyr	March 1947
Remie P. Cyr	March 1949
Alphy F. Cyr	March 1949

SUPERINTENDING SCHOOL COMMITTEE

Leo James Poirier, Chairman	March 1947
Remie P. Cyr	March 1948
Vital E. Violette	March 1949

TOWN CLERK

Cecile M. Cyr	Resigned May 1, 1946
Robert C. Violette	

TREASURER

Cecile M. Cyr	Resigned May 1, 1946
Robert C. Violette	

APPOINTED

Town Manager	Robert C. Violette
Superintendent of Schools	Charles L. O'Connell
	Term expired July 1, 1946
	Edgar Martin
	Term expires July 1, 1947
Tax Collector	Town Manager
Agent to Overseers of the Poor	Town Manager

Chief of Police	Henry Lagasse
Health Officer	Addis Keegan
Chief of Fire Department	Wilfred Vaillancourt
Sealer of Weights & Measures	Louis Philip Michaud
Scalers of Wood	Henry Dionne
	Joseph Plourde
	Camille Violette
	Edward Tozier
	Leon J. LeBel
Fire Inspector	Edmund Beaulieu
Auditor, Millard — Libby — State Department	

CONSTABLES

Henry Lagasse	Galen F. Butler
Homer Langlais	Adhemar Madore
Francis Jacques	Ivan Cyr
Truant Officer	Henry Lagasse

TOWN OF VAN BUREN

Van Buren was incorporated in 1881, and was named for President Martin Van Buren.

POPULATION

1870 — 922	1910 — 3,065
1880 — 1,110	1920 — 4,594
1890 — 1,168	1930 — 4,721
1900 — 1,878	1940 — 5,380
1943 Approximately 5,000	

SIZE

Twenty-seven (27) Square Miles.

There are in Van Buren 1,078 parcels of land Assessed and 889 buildings.

TAXPAYERS

Non-Resident	52
Resident	695
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Total	747

Of these, five pay over \$1,000.00 per year, twenty pay over \$500.00 and two hundred and forty-five (245) pay less than \$50.00. Two hundred and eighty-seven (287) persons in town pay a poll of \$3.00 per year. 1946-1947 Taxes paid by Non-residents amount to \$9,200.55, or 7½% of the total Commitment. There are seventy-one (71) merchants and business men in town and they paid \$42,724.78 or 34½% of total Commitment. There are ninety (90) farmers, and they paid \$27,412.31 or 22½% of the total Commitment.

We have Town Manager form of Government.

INDUSTRIES

“Spuds” — Lumber — Pulp

ORGANIZATIONS

The Chamber of Commerce, Knights of Columbus, Daughters of Isabella, Rotary Club, American Legion, American Legion Auxiliary, Women’s Benefit Association, Catholic Foresters, Girl Scouts and Boy Scouts of America and several Church Societies.

Plans are now underway to form a Brownie Pack and a Cub Pack.

VALUATION, TAX RATE, AMOUNT VOTED AND NAMES OF SELECTMEN

1896 to 1947

Year	Valuation	Rate	Amount Voted
1896	\$ 164,269.00	\$ 9.50 per M	\$ 6,304.55
Selectmen:	Fred B. Violette, John B. Cormier, Remie M. Cyr.		
1897	No records available.		
1898	\$ 170,345.00		\$ 5,885.91
Selectmen:	Remie M. Cyr, Camille Cormier (no record of third member).		
1899	\$ 182,559.00	\$20.08 per M	\$ 6,041.74
Selectmen:	Severe Violette, Remie M. Cyr (no record of third member).		
1900	\$ 214,542.00	\$30.00 per M	\$ 5,967.24
Selectmen:	Abraham Dubay, Severe Violette, Remie M. Cyr.		
1901	No records available.		
1902	\$ 241,247.00	\$25.00 per M	\$ 5,463.72
Selectmen:	Abraham Dubay, Severe Violette, Remie M. Cyr.		
1903	\$ 276,152.00	\$28.00 per M	\$ 7,604.52
Selectmen:	Abraham Dubay, Remie M. Cyr, Fred S. Cyr.		
1904	\$ 318,383.00	\$30.00 per M	\$ 9,658.02
Selectmen:	Abraham Dubay, Remie M. Cyr, Severe Violette.		
1905	\$ 424,718.00	\$27.50 per M	\$ 10,290.00
Selectmen:	Abraham Dubay, Jean Castonguay, Joseph J. Cyr.		
1906	\$ 543,430.00	\$23.00 per M	\$ 12,476.32
Selectmen:	Abraham Dubay, Jean Castonguay, Joseph J. Cyr.		
1907	\$ 641,220.00	\$23.20 per M	\$ 13,780.65
Selectmen:	Abraham Dubay, Jean Castonguay, Joseph J. Cyr.		
1908	\$ 684,891.00	\$23.50 per M	\$ 13,082.00
Selectmen:	Abraham Dubay, Jean Castonguay, Remie M. Cyr.		
1909	\$ 782,090.00	\$23.50 per M	\$ 16,781.26
Selectmen:	Abraham Dubay, Jean Castonguay, Remie M. Cyr.		
1910	\$ 805,853.00	\$21.00 per M	\$ 20,708.84
Selectmen:	Emile LeBrun, Joseph Martin, Amboise Violette.		
1911	\$ 822,154.00	\$23.00 per M	\$ 20,861.72
Selectmen:	Emile LeBrun, Joseph A. Pelletier, Ambroise Violette.		

1912	\$ 847,025.00	\$21.40 per M	\$ 20,045.82
Selectmen:	Emile LeBrun, John B. Cormier, Abel B. Violette, Vital B. Cyr, Neil L. Violette.		
1913	\$ 878,747.00	\$24.00 per M	\$ 16,351.60
Selectmen:	J. Adolphe Hebert, John B. Cormier, Severe Violette.		
1914	\$1,019,514.00	\$26.06 per M	\$ 28,692.07
Selectmen:	J. Adolphe Hebert, Paul M. Cyr, Achille J. Dumais, Emile LeBrun, Antoine Masse, Alexis B. Cyr.		
1915	\$1,094,468.00	\$27.75 per M	\$ 33,141.12
Selectmen:	Willie F. Paradis, Joseph J. Cyr, Remie M. Cyr.		
1916	\$1,111,815.00	\$22.75 per M	\$ 27,763.91
Selectmen:	Willie F. Paradis, Joseph J. Cyr, Remie M. Cyr.		
1917	\$1,211,595.00	\$31.50 per M	\$ 40,496.23
Selectmen:	Willie F. Paradis, Joseph J. Cyr, Remie M. Cyr.		
1918	\$1,779,970.00	\$25.00 per M	\$ 47,884.28
Selectmen:	John B. Pelletier, Joseph J. Cyr, Remie M. Cyr.		
1919	\$1,983,745.00	\$32.00 per M	\$ 66,020.84
Selectmen:	John B. Pelletier, Joseph J. Cyr, Remi M. Cyr.		
1920	\$2,291,520.00	\$49.00 per M	\$ 94,039.80
Selectmen:	John B. Pelletier, Joseph J. Cyr, Frank L. Watson.		
1921	\$2,683,530.00	\$37.50 per M	\$103,251.48
Selectmen:	John B. Pelletier, Joseph J. Cyr, O'neil Levasseur.		
1922	\$2,516,290.00	\$37.00 per M	\$ 95,758.74
Selectmen:	John B. Pelletier, Joseph J. Cyr, O'neil Levasseur.		
1923	\$2,531,715.00	\$38.50 per M	\$100,212.37
Selectmen:	John B. Pelletier, Joseph J. Cyr, Alfred Z. Violette.		
1924	\$2,630,555.00	\$43.00 per M	\$115,176.41
Selectmen:	John B. Pelletier (no record of the others).		
1925	\$2,152,990.00	\$41.50 per M	\$ 91,929.36
Selectmen:	John B. Pelletier, Joseph J. Cyr, Fred D. Goud.		
1926	\$1,946,060.00	\$55.00 per M	\$109,164.75
Selectmen:	John B. Pelletier, Joseph J. Cyr, Fred D. Goud.		
1927	\$1,955,965.00	\$48.00 per M	\$ 93,885.36
Selectmen:	John B. Pelletier, Joseph J. Cyr, J. Adolphe Hebert, John B. Cormier, Fred D. Goud.		
1928	\$1,957,175.00	\$47.00 per M	\$ 93,859.99
Selectmen:	John B. Pelletier, Joseph J. Cyr, John B. Cormier.		
1929	\$1,962,250.00	\$56.00 per M	\$111,908.00
Selectmen:	John B. Pelletier, Joseph J. Cyr, Florent G. Parent.		

1930	\$1,976,960.00	\$60.00 per M	\$120,672.60
Selectmen:	J. W. Parent, Clifford A. Gagnon, Arthur A. Hebert, John B. Cyr, Eloi G. Cyr, C. A. Richards, Magloire Berube.		
1931	\$2,069,192.00	\$64.00 per M	\$134,624.28
Selectmen:	J. W. Parent, Magloire Berube, Clifford A. Gagnon.		
1932	\$2,075,041.00	\$48.00 per M	\$101,803.97
Selectmen:	J. W. Parent, Magloire Berube, Henry J. Saucier.		
1933	\$1,734,370.00	\$54.00 per M	\$ 95,914.98
Selectmen:	J. W. Parent, Magloire Berube, Henry J. Saucier.		
1934	\$1,453,235.00	\$80.00 per M	\$118,604.18
Selectmen:	John B. Michaud, Robert C. Violette, Rene Violette.		
1935	\$1,167,910.00	\$53.60 per M	\$ 65,116.84
Selectmen:	J. W. Parent, Magloire Berube, Rene A. Violette.		
1936	\$1,001,000.00	\$62.20 per M	\$ 64,915.81
Selectmen:	J. W. Parent, Magloire Berube, Rene A. Violette.		
1937	\$ 936,880.00	\$70.00 per M	\$ 68,392.60
Selectmen:	Robert C. Violette, Rene A. Violette, Levite Cormier.		
1938	\$ 959,293.00	\$85.00 per M	\$ 84,290.91
Selectmen:	Robert C. Violette, Carl A. Richards, Clifford A. Gagnon.		
1939	\$1,002,243.00	\$85.00 per M	\$ 76,854.50
Selectmen:	Robert C. Violette, Clifford A. Gagnon, Carl A. Richards.		
1940	\$1,054,700.00	\$80.00 per M	\$ 76,854.50
Selectmen:	Robert C. Violette, Clifford A. Gagnon, Carl A. Richards.		
1941	\$1,055,780.00	\$80.00 per M	\$ 87,300.00
Selectmen:	Carl A. Richards, Clifford A. Gagnon, Joseph A. Michaud.		
1942	\$1,083,640.00	\$82.00 per M	\$ 91,597.48
Selectmen:	Carl A. Richards, Robert C. Violette, Joseph A. Michaud.		
1943	\$1,081,210.00	\$88.00 per M	\$ 97,372.00
Selectmen:	Joseph A. Michaud, Carl A. Richards, J. William Cyr.		
1944	\$1,235,975.00	\$77.00 per M	\$ 97,300.07
Councillors:	Joseph A. Michaud, Maurice Michaud, Remie P. Cyr, J. William Cyr, Carl A. Richards.		
1945	\$1,277,910.00	\$77.00 per M	\$100,457.07
Councillors:	Joseph A. Michaud, Maurice Michaud, Remie P. Cyr, J. William Cyr, Carl A. Richards.		
1946	\$1,284,935.00	\$94.00 per M	\$122,955.89
Councillors:	Joseph A. Michaud, Maurice Michaud, Remie P. Cyr, J. William Cyr, Alphy F. Cyr.		

HOW YOUR TAX DOLLAR WAS SPENT FOR THE FISCAL YEAR ENDING FEBRUARY 18, 1947

1. Administration	\$ 8,946.38	.08
2. Protection	8,705.00	.07
3. Health & Sanitation	600.00	.005
4. Highways & Roads	29,291.70	.24
5. Charities	15,977.00	.13
6. Education	37,500.58	.305
7. Miscellaneous Accounts	1,650.00	.01
8. Keegan School	10,000.00	.08
9. 1946 State Tax	8,712.29	.07
10. 1946 County Tax	1,572.94	.01
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Totals	\$122,955.89	\$1.00

ASSESSORS' REPORT

The following is a statement of the inventory and valuation of taxable property and polls as found in the town of Van Buren, April 1, 1946, the same being a true copy of our return to the State Assessors:

Real Estate, resident	\$967,410.00	
Real Estate, non-resident	91,590.00	
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Total Real Estate		\$1,059,000.00
Personal, resident	\$219,650.00	
Personal Estate, non-res.	6,285.00	
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Total Personal Estate		225,935.00
Grand Total Amount		1,284,935.00

Total value of land	\$410,415.00
Total value of buildings	648,585.00
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Total Valuation	\$1,059,000.00

TAXABLE LIVESTOCK AND POULTRY

Horses, mules and ponies	115	\$86.00	\$ 9,985.00
Colts, 2 to 3 years old	1	50.00	50.00
Steers, oxen, bulls, etc.	29	27.00	825.00
Milk cows	229	35.00	8,010.00
Heifers, over 2 years old	12	23.00	280.00
Heifers, 18 mo. to 2 years old	35	12.00	425.00
Sheep (over 35 in number)	9	5.00	45.00
Swine (over 10 in number)	34	8.00	270.00
Domestic fowl (over 50 in number)	480	1.00	480.00
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Total amount			\$20,370.00

EXEMPT LIVESTOCK AND POULTRY

Cattle, 18 mo. and younger	90	\$55.00	\$ 490.00
Draft colts, under 3 yrs old	5	5.00	25.00
Sheep (to the no. of 35)	116	5.00	565.00
Swine (to the no. of 10)	158	9.45	1,445.00
Domestic fowl (to the no. of 50)	2,086	1.00	2,086.00
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Total amount			\$ 4,611.00

OTHER PERSONAL PROPERTY

Stock in trade	\$105,320.00
Gasoline pumps and attachments 31	2,810.00
Musical instruments 139	5,615.00

Radios	559	13,975.00
Furniture		1,320.00
Tractors	71	7,350.00
Machinery & equipment		12,035.00
Other property		57,140.00
		<hr/>
Amount		\$205,565.00
Amt. taxable livestock & poultry		20,370.00
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Total amount personal property		\$225,935.00

INDUSTRIAL AND UTILITY PROPERTY

Railroad property	1	\$ 28,900.00
Water Companies	1	73,500.00
Light & Power Co's.	1	155,000.00
Pole lines	1	120.00
Saw Mills	1	85,525.00
Starch Factory	1	3,430.00
		<hr/>
Amount of taxes assessed upon real and personal estate for current year		\$120,783.89
Amount of taxes assessed on polls		2,172.00
		<hr/>
Total		\$122,955.89

Number of polls taxed 727

Number of polls not taxed 10

Rate of taxation \$94.00 per 1,000

ASSESSORS' NOTICE

The Assessors of the Town of Van Buren hereby give notice to all persons liable to taxation in said Town that they will be in session at the Town Office in said Town, on the First, Second and Third day of April, at 9:00 o'clock in the forenoon for the purpose of receiving lists of the polls and estates taxable in said Town.

All such persons are hereby notified to make and bring to said Assessor true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation which they were possessed of, or which they held as guardian, executor, administrator, trustee or otherwise on the first day of April, 1947 and be prepared to make oath to the truth of the same.

If any resident owner, after this notice, does not bring in such lists, he will be barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

TREASURER'S REPORT

Cash on Hand March 1st, 1946	\$ 25,307.15
Cash Receipts:	
Taxes—1946	117,885.26
Taxes—Prior years	949.79
Tax liens	196.19
Tax acquired property	1,589.00
Supplementary Tax	639.55
1946 Excise Tax	1,728.99
1947 Excise Tax	1,747.61
Department Expense	1,091.51

Rents	549.97	
Police Fees	427.85	
Firemen's Fees	298.00	
Fire Department Supplies	145.00	
Sewer Maintenance	184.00	
Town Roads	1,318.49	
Snow Removal	674.83	
Town Poor Account	293.00	
State Poor Account	2,041.28	
School Lunches	1,641.04	
School Department	39,527.20	
Keegan School	14,938.23	
Abatements Refund	3.22	
Gymnasium	3,638.65	
Town Band	4.78	
Library	20.00	
Interest and Cost	124.60	
Total Available		\$216,965.59
Disbursements by Warrants	\$191,068.07	
Suspense Account Treasurer	64.98	
		191,133.05
Cash on hand February 18, 1947		\$ 25,832.54

BALANCE SHEET

February 18, 1947

	Assets	Liabilities
Cash	\$25,832.54	
1946 Uncollected Taxes	3,103.84	
Tax acquired property	436.82	

Net Deficit	6,538.38	
Accounts Receivable	207.54	
Bonds Payable		\$15,500.00
Teachers' Retirement Fund		1,144.45
Snow Removal Equipment		2,125.00
Sewer Maintenance		512.90
State Aid Construction		1,080.51
School Lunches		1,229.08
School Accounts		6,687.13
Keegan School		7,426.60
Firemen Fees		175.50
Hydrant Rentals		237.95
	<hr/>	<hr/>
	\$36,119.12	\$36,119.12

TAX COLLECTOR'S REPORT

1946 Commitment	\$122,955.89	
Transfers	104.93	
Less 1946 Collections	119,956.98	
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		\$ 3,103.84
1945 Balance Uncollected	917.50	
Less Collections & Transfer	917.50	
	<hr/>	
1943 Balance Uncollected	21.04	
Less Collections	21.04	
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1942 Balance Uncollected	19.81	
Less Collections	19.81	
	<hr/>	
1941 Balance Uncollected	4.15	
Less Collections	4.15	
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TAX LIENS

1944 Liens Uncollected	197.25
Less Collections	197.25

UNCOLLECTED TAXES 1946

Name	R. Estate	Personal	Poll Tax
Ayotte, William	\$ 18.70		
Budreau, J. L. & Co.	103.40		
Boucher, Roland	25.85	\$ 2.35	\$ 3.00
Carrier, Peter	39.48	2.35	
Castonguay, Charles	100.00		
Castonguay, George P.	36.19	2.35	
Cormier, Francis	37.13	2.35	
Derosier, Jos. J.	110.92		
Deschaine, Xavier	192.23		
Desjardins, Claude	17.65		
Dumond, Lawrence	55.46		
Gagnon, Sylvio	36.66	6.45	
Haddad, Mrs. Freda	181.74		
Hobart, Maurice	182.36		
Hobart, Mrs. Minnie	497.29		
Lapointe, Thomas	45.12		
Lebel, Claude	32.90		
Lebel, Denis	64.86		
Levasseur, Antonio	156.98		
Levesque, Rosaire	52.20		

ANNUAL REPORT

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Levesque, Thomas	98.99	
Lutzuk, John	96.82	43.24
Madore, Adhemar	66.95	
St. Jean, Raoul	21.15	2.35
St. Pierre, Alcide	4.70	
St. Pierre, Napoleon	33.84	
St. Pierre, Raymond	117.50	30.08
Tilley, Mrs. Alexandrine	45.12	
Thibodeau, George		3.00

Paid Since Books Closed:

	4.60		
	20.08		
	73.79		
	54.16		
	37.60		
	23.74		
	14.85		
	35.63		
	38.54		
	44.18		
	25.46		
	52.46		
	70.50	25.85	
		2.35	
		2.35	
		2.35	
Total	\$2,967.78	\$ 130.06 \$3,103.84	\$ 6.00

COUNCILLORS' REPORT

The following detailed account of the revenue and disbursements of your town during the past year ending Februry 18, 1947, is herewith respectfully submitted.

JOSEPH A. MICHAUD,

Chairman,

MAURICE MICHAUD,

Secretary,

J. WILLIAM CYR,

REMIE P. CYR,

ALPHY F. CYR,

Councillors, Assessors and Overseers of the Poor of the Town of Van Buren.

Dated at Van Buren, Maine, this eighteenth day of February, 1947.

ABATEMENTS

Name	Reason for Abatement	Poll Tax	Personal Tax	Real Estate Tax
Beaulieu, Emile	No radio		\$ 2.35	
Bouchard, Herman	Assessed twice	\$3.00		
Bouchard, Mrs. Lucy	No radio		2.35	
Bourgoin, Donat	No piano		3.29	
Cities Service	No property on hand April 1st, 1946		25.85	21.15
Carrier, Peter	No radio		2.35	
Cormier, John J.	Assessed twice		35.25	
Corriveau, Jos.	Error in valuation		28.20	
Cyr, Alcide V.	Not here 4/1/46		2.35	
Cyr, Angelo	No piano		3.29	
Cyr, Aurele	Not yet 21	3.00		
Cyr, Dorice	V e t. receiving pension	3.00		
Cyr, Henry	Not here 4/1/46	3.00	2.35	

Daigle, E. A.	Madawaska	3.00	
Deschaines, Albert	No radio		2.35
Deschaines, Magloire	No radio		2.35
Deschaines, Hubert	Not yet 21	3.00	
Fortin, Oneil	Not here 4/1/46	3.00	
Fongemie, Albert	No radio		2.35
Fournier, Lawrence	No radio		2.35
Gagnon, Onezime B.	Cyr Plantation	3.00	
Kelley, Harry	No piano		5.64
Larson, Freeland	Deceased	3.00	2.35
Lapointe, Ovide	No radio		2.35
Lapointe, Thomas A.	No piano		3.29
Lavoie, Abel	No radio		2.35
Lausier, Camille	No radio		2.35
LeBlanc, Vital	Rebate		3.29
Levasseur, Ted	Deceased	3.00	
Madore, Clifford	Not here 4/1/46	3.00	
McDougal, Robert	Deceased	3.00	2.35
Michaud, Harvey	No radio		2.35
Page, Jos.	No radio		2.35
Picard, Arthur	No radio		1.35
Sirois, Jeannette	A s s e s s e d to Henry Sirois		21.15
Sirois, Victorie J.	V e t. receiving pension	3.00	
Sirois, Zoel	1945—\$12.71		12.71
Theriault, Louis J.	No piano		3.29
Thibodeau, Wilfred	No radio		2.35
Violette, Valerien	Not here 4/1/46	3.00	
Voisine, Aurele	No radio		2.35
Voisine, Aurele	Error in Valu- ation		2.35
Total Poll taxes abated	\$ 42.00		
Total Personal taxes	157.39		
Total Real Estate taxes	55.01		
Total Abatements	\$254.40		

SUMMARY OF APPROPRIATIONS, UNEXPENDED BALANCES AND OVERDRAFT

	Appropriation	Income	Available	Expended	Unexpended	Overdrawn	Carried Forward
Administration:							
General Government	\$ 8,250.00	\$ 2,054.65	\$ 10,304.65	10,640.26		335.61	
Election Expense	100.00		100.00	80.75	19.25		
Rents		549.97	549.97	120.96	429.01		
Overlay	596.38		596.38		596.38		
Supplementary		682.75	682.75	48.35	634.40		
1946 Excise Tax		1,728.99	1,728.99	13.83	1,715.16		
1947 Excise Tax		1,747.61	1,747.61	14.85	1,732.76		
Income & Withholding Tax		3,044.14	3,044.14	3,044.14			
Protection:							
Police Fees	2,500.00	427.85	2,927.85	2,432.65	495.20		
Fire Inspector	300.00		300.00	350.00		50.00	
Firemen's Fees	1,800.00	298.00	2,098.00	1,922.50			175.50
Fire Dept. Supplies	800.00	145.00	945.00	707.05			237.95
Hydrant Rental	2,655.00		2,655.00	2,655.00			
Street Lights	100.00		100.00	100.00			
Property Maintenance	300.00		300.00	2,142.58		1,842.58	
Property Insurance	250.00	902.59	1,152.59	1,152.59			
Health & Sanitation:							
Vital Statistics	50.00		50.00	10.75	39.25		
Health Officer Fees	50.00		50.00	50.00			
Sewer Maintenance	500.00	184.40	684.40	171.50			512.90
Highways & Roads							
Town Roads & Highways	6,317.00	1,904.18	8,221.18	13,830.45		5,609.27	
Snow Removal	7,000.00	674.83	7,674.83	9,444.18		1,769.35	
Tarring & Surfacing	5,000.00		5,000.00	5,000.00			
State Aid Construction		1,080.51	1,080.51				1,080.51
State Aid Patrol	974.70		974.70	974.70			
Snow Removal Equipment	10,000.00		10,000.00	7,875.00			2,125.00

Charities:

Support of Poor	4,000.00	293.00	4,293.00	4,236.45	56.55	
State Paupers		2,041.28	2,041.28	2,183.84		O. D. 142.56
Mothers' Aid—A. D. C.	7,500.00		7,500.00	5,280.50	2,219.50	
State Nurse	377.00		377.00	377.00		
Board & Care	4,100.00		4,100.00	2,895.87	1,204.13	
School Lunches		2,618.70	2,618.70	1,389.62		1,229.08

Education:

All Accounts	37,500.58	62,018.56	99,519.14	92,832.01	6,687.13
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Unclassified Accounts:

Discounts & Abatements	1,000.00	3.22	1,003.22	2,067.30	1,064.08	
Gymnasium		3,638.65	3,638.65	7,818.59	4,179.94	
Public Library	200.00	20.00	220.00	220.00		
Town Band	100.00	4.78	104.78	104.78		
Memorial Day Account	50.00		50.00	50.00		
Workmen's Compensation	300.00		300.00	259.70	40.30	
Interest and Cost		124.60	124.60	59.36	65.24	
KEEGAN SCHOOL	10,000.00	14,938.23	24,938.23	17,511.63		7,426.60
1946 State Tax	8,712.29		8,712.29	8,712.29		
1946 County Tax	1,572.94		1,572.94	1,572.94		

\$122,955.89	\$101,126.49	\$224,082.38	\$210,353.97	\$9,247.13	\$14,850.83	\$19,332.11
					9,247.13	

Net Overdraft \$5,603.70

ADMINISTRATION**GENERAL GOVERNMENT**

Appropriation	\$8,250.00	
Bank Stock Tax	84.00	
R. R. & Tel. Tax	.75	
Town Clerk's Fees	576.90	
Licenses	67.00	
Bounty on Bears	40.00	
Rental Town Prop.	315.86	
Miscellaneous	7.00	
Transferred from Summary	335.61	
<hr/>		
Total Available		\$9,677.12

EXPENDED:

For Salary of Secretary	\$1,602.60	
Travel Expense	1,192.37	
Assessors' Fees	750.00	
Salary Town Manager	3,600.00	
Printing Town Report	255.75	
Bonding Fee for Employees	100.00	
Audit, State of Maine	245.46	
Maine Municipal Assoc. Fees	75.00	
Int'l. City Mgr. Assoc.	15.00	
Office Supplies, Postage, and other Clerical Expense	1,840.94	
<hr/>		
Total Expended		\$9,677.12

RENTS

Received from Town owned Properties:
From Van Buren Light & Power Dist. \$249.97

From Van Buren Water District	80.00
From Farm Security Adm.	220.00

Total Available	\$549.97
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EXPENDED:

Janitor Service, light and fuel	\$120.96
Transferred to Summary	429.01

Total Expended	\$549.97
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ELECTION EXPENSE

By Appropriation	\$100.00
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EXPENDED:

For Election Expense	\$80.75
Transferred to Summary	19.25

Total Expended	\$100.00
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OVERLAY

By Appropriation	\$596.38
Transferred to Summary	596.38

SUPPLEMENTARY TAX

Supplementary Tax Collections	\$682.75
Refunds & Transfers	\$ 48.35
Transferred to Summary	634.40

Total	\$682.75
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1946 EXCISE TAX

1946 Collections	\$1,728.99
Refunds	\$ 13.83
Transferred to Summary	1,715.16

Total	\$1,728.99
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1947 EXCISE TAX

1947 Collections		\$1,747.61
Refunds	\$ 14.85	
Transferred to Summary	1,732.76	
	<hr/>	
Total		\$1,747.61

INCOME AND WITHHOLDING TAX

Brought Forward	\$ 488.65	
Deductions from Salaries	2,555.49	
	<hr/>	
Total		\$3,044.14
To Collector of Internal Revenue		\$3,044.14

PROTECTION

POLICE FEES

By Appropriation	\$2,500.00	
From Other Sources	427.85	
	<hr/>	
Total Available		\$2,927.85

EXPENDED:

For Police Fees	\$2,407.10	
For Supplies & Expenses	25.55	
Carried Forward	495.20	
	<hr/>	
Total Expended		\$2,927.85

FIRE INSPECTOR

By Appropriation	\$300.00	
From Summary	50.00	
	<hr/>	
Total Available		\$350.00

EXPENDED:

Fire Inspector Fees	\$350.00
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FIREMEN'S FEES

By Appropriation	\$1,800.00
From Cyr Plt.	298.00

Total Available	\$2,098.00
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EXPENDED:

Firemen Fees	\$1,922.50
Carried Forward	175.50

Total Expended	\$2,098.00
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FIRE DEPARTMENT SUPPLIES

By Appropriation	\$500.00
From Cyr Plt.	145.00

Total Available	\$945.00
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EXPENDED:

Fire Dept. Supplies	\$707.05
Carried forward	237.95

Total Expended	\$945.00
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HYDRANT RENTAL

By Appropriation	\$2,655.00
Expended for Hydrant Rental	\$2,655.00

STREET LIGHTS

By Appropriation	\$100.00
Expended for Street Lighting	100.00

PROPERTY MAINTENANCE

By Appropriation	\$ 300.00	
From Summary	1,842.58	
<hr/>		
Total Available		\$2,142.58
Expended for repairs and upkeep of Town Property		\$2,142.58

PROPERTY INSURANCE

By Appropriation	\$250.00	
Transferred from School Dept.	902.59	
<hr/>		
Total Available		\$1,152.59
EXPENDED:		
For insurance on all town property including town school property		\$1,152.59

HEALTH AND SANITATION

VITAL STATISTICS

By Appropriation		\$100.00
EXPENDED:		
For Vital Statistics	\$50.00	
For Health Officer	50.00	
<hr/>		
Total Expended		\$100.00

SEWER MAINTENANCE

By Appropriation	\$500.00	
Sewer Entrance Fees	184.40	
<hr/>		
Total Available		\$684.40

EXPENDED:

Sewer Maintenance	\$171.50	
Carried forward	512.90	
	<hr/>	
Total Expended		\$684.40

HIGHWAYS

TOWN ROADS AND HIGHWAYS

By Appropriation	\$6,000.00	
Town Road Improvement Fund	807.80	
State of Maine Snow Refund	104.60	
Checks cancelled	25.20	
Sale of Culverts	122.80	
Use of Equipment & Services	258.09	
Transfers from other Accounts	902.69	
Overdraft from Summary	5,609.27	
	<hr/>	
Total Available		\$13,830.45
Expended		\$13,830.45

TARRING AND SURFACING

By Appropriation	\$5,000.00
Expended for Tarring and Surfacing	\$5,000.00

SNOW REMOVAL

By Appropriation	\$7,000.00	
Sale of Snow Fence	447.00	
Cancelled Checks	90.00	
Equipment Rental	137.83	
Overdraft from Summary	1,769.35	
	<hr/>	
Total Available		\$9,444.18
Expended		\$9,444.18

SNOW REMOVAL EQUIPMENT

By Appropriation		\$10,000.00
Expended	\$7,875.00	
Carried forward	2,125.00	
	<hr/>	
Total Expended		\$10,000.00

STATE AID CONSTRUCTION

Brought Forward to 1945-46	\$1,080.51
Carried Forward 1947-48	\$1,080.51

THIRD CLASS MAINTENANCE

By Appropriation	\$317.00
Transferred to Road and Highways	317.00

STATE AID PATROL

By Appropriation	\$974.70
Expended for State Aid Patrol	\$974.70

CHARITIES

SUPPORT OF POOR

By Appropriation	\$4,000.00	
Refund from Paupers	293.00	
	<hr/>	
Total Available		\$4,293.00
EXPENDED:		
For Support of Poor	\$4,130.65	
For Board at State Institutions	105.80	
Transfer to Summary	56.55	
	<hr/>	
Total Expended		\$4,293.00

STATE PAUPERS

From State of Maine	\$2,041.28	
Overdraft Carried Forward	142.56	

Total Available		\$2,183.84
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EXPENDED:

State Paupers		\$2,183.84
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AID TO DEPENDENT CHILDREN

By Appropriation		\$7,500.00
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EXPENDED:

For Aid to Dependent Children	\$5,280.50	
Transfer to Summary	2,219.50	

Total Expended		\$7,500.00
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BOARD AND CARE

By Appropriation		\$4,100.00
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EXPENDED:

For Board and Care of Children		
Committed to the State	\$2,895.87	
Transfer to Summary	1,204.13	

Total Expended		\$4,100.00
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STATE NURSE

By Appropriation		\$377.00
To State Nurse		\$377.00

SCHOOL LUNCHES

From School Lunches		\$2,618.70
EXPENDED:		
For School Lunches	\$1,389.62	
Carried Forward	1,229.08	
Total Expended		\$2,618.70

EDUCATION

Balance Forward	\$11,246.98	
By Appropriation	37,500.58	
Tuition from Cyr Plantation	3,183.52	
Tuition from Hamlin Plantation	3,000.00	
Tuition from Madawaska	86.89	
Tuition from private individuals	423.30	
From State of Maine, School Fund	15,153.05	
From State of Maine, Agriculture	1,040.26	
From State of Maine, Equalization	14,409.00	
From State of Maine, Interest State Fund	60.23	
From State of Maine, Physical Ed.	600.00	
From State of Maine, Home Economics	1,000.00	
Refunds & Sales	472.05	
Cancelled Checks	98.90	
School Fund, Balance	8,712.29	
Tuition from Grand Isle	914.45	
M. T. R. A. Deduction	488.21	
Transfers	387.53	
Total Available		\$98,777.24
EXPENDED:		
High School Teachers	\$18,435.91	
Common School Teachers	35,876.18	

Physical Education	2,665.80	
Home Economics	2,517.66	
Conveyance & Transportation	7,673.70	
Janitors	5,328.15	
Fuel	3,950.72	
Textbooks	3,175.84	
Supplies	4,958.04	
Repairs	2,708.34	
Superintendent's Salary	1,605.00	
School Committee and Office		
Account	408.31	
Water, Lights and Telephone	542.23	
Tuition Refund	844.86	
Transfers	110.50	
	<hr/>	
	\$92,090.11	
Balance Carried Forward	6,687.13	
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Total Expended		\$98,777.24

UNCLASSIFIED ACCOUNTS

DISCOUNTS AND ABATEMENTS

By Appropriation	\$1,000.00	
From Putnam Brothers	3.22	
From Summary	1,064.08	
	<hr/>	
Total Available		\$2,067.30
EXPENDED:		
For Discounts & Abatements	\$1,812.90	
For Abatements	254.40	
	<hr/>	
Total Expended		\$2,067.30

GYMNASIUM

From Sale of Property	\$3,638.65	
From Summary	4,179.94	
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Total Available		\$7,818.59
EXPENDED:		
Repairing Gymnasium Building		\$7,818.59

PUBLIC LIBRARY

By Appropriation	\$200.00	
From State of Maine	20.00	
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Total Available		\$220.00
Expended for Van Buren Library		\$220.00

TOWN BAND

By Appropriation	\$100.00	
From Silver Bell Band	4.78	
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Total Available		\$104.78
Expended for Silver Bell Band		\$104.78

MEMORIAL DAY EXERCISES

By Appropriation	\$50.00
For Memorial Day Exercises	\$50.00

WORKMEN'S COMPENSATION

By Appropriation	\$300.00
EXPENDED:	
For Workmen's Compensation	\$259.70
Transfer to Summary	40.30
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Total Expended	\$300.00

INTEREST AND COST

From Interest and Cost on Taxes	\$124.60
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EXPENDED:

Recording papers and collections	\$59.36
Transfer to Summary	65.24

Total Expended	\$124.60
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1946 STATE TAX

By Appropriation	\$8,712.29
Paid State Treasurer for 1946	\$8,712.29

1946 COUNTY TAX

By Appropriation	\$1,572.94
Paid County Treasurer for 1946	\$1,572.94

KEEGAN SCHOOL

By Appropriation	\$10,000.00
Insurance	14,894.13
Cancelled Checks	12.60
Sale of Material	31.50

Total Available	\$24,938.23
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EXPENDED:

Labor	\$ 3,634.97
Material and Supplies	13,876.66
Carried forward	7,426.60

Total Expended	\$24,938.23
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SUPPORT OF POOR

1946—1947

TOWN PAUPERS

Ayotte, William	\$ 10.00
Beaulieu, Mrs. Paul	9.97
Belanger, George	183.98
Desjardins, Fred	135.00
Dubay, Fernand	5.20
Duperry, Laura	631.00
Duplessis, Lawrence	10.00
Lapointe, Louis J.	100.00
Lebel, Wilfred	173.86
Leesha, Nageob	234.03
Levasseur, Gilman	5.00
Levasseur, Martin	68.90
Levesque, Levite	85.00
Morin, Patrick	248.11
Page, Jos.	25.00
Pelletier, Jeannine & Ronald	80.86
Plourde, Mrs. Severin	627.29
Plourde, Severin	287.50
Regina, Jeannette	97.79
Rossignol, Hector	26.12
Tardif, Jos. E.	195.54
Theriault, George O.	300.00
Thibodeau, Mrs. Fred F.	285.50
Thibodeau, Mrs. Paul	55.00
Thibodeau, Onezime, (This has been re-imbursed to Town)	250.00

Total

\$4,130.65

POLICE DEPARTMENT

Stolen Property recovered	9
Property lost and recovered	15
Dogs killed	3
Complaints	51
Accidents investigated	52
Fires Discovered	4
Doors found unlocked	31
Children warned of being on the Street after 9 P. M.	8
Cases of fornication	3
Cases of indecent exposure	9
Cases of Larceny	9
Cases of Assault & Battery	8
Cases of Non Support	3
Cases of Affray	4
Cases of Malicious Mischief	10
Cases of Drunken Driving	14
Cases of Driving without a License	3
Cases of Failing to stop at stop sign	5
Cases of Throwing bottles in street	8
Cases of Public Nuisance	3
Cases of Assault & Battery upon an Officer	6
Cases of Liquor Raids	1
Cases of Intoxication	101
Total of Arrests	<hr/> 187

REPORT OF PUBLIC HEALTH NURSE

Following is a statistical summary of the year's public health nursing functions in the community:

MATERNITY HYGIENE

Visits made to Expectant Mothers	13
Cases Admitted to Nursing Service	10
Visits made to Mothers following Delivery	7
Cases Admitted to Nursing Service	4

HEALTH SUPERVISION

Infants:	
Cases Admitted to Nursing Service	36
Visits Made	62
Pre-school:	
Cases Admitted to Nursing Service	64
Visits Made	169

SCHOOL HEALTH

Cases Admitted to Nursing Service	18
Visits Made	46
Schools Visited (Number of Times)	6
Number Teacher-Nurse Conferences	6
Number Superintendent-Nurse Conferences	8

ADULT HEALTH SUPERVISION

Cases Admitted to Nursing Service	2
Visits Made	4

MORBIDITY

Cases Admitted to Nursing Service	23
Visits Made	29

CRIPPLED CHILDREN

Cases Admitted to Nursing Service	36
Visits Made	88

COMMUNICABLE DISEASE

Infantile Paralysis	
Cases Admitted to Nursing Service	2
Visits Made	2

PNEUMONIA

Cases Admitted to Nursing Service	1
Visits Made	1

VENEREAL DISEASE

Cases Admitted to Nursing Service	9
Visits Made	17

OTHER ACTIVITIES

Meetings Attended	1
Interviews Held	65

Respectfully submitted,
BARBARA JASPER, R. N.
Public Health Nurse

REPORT OF THE TOWN MANAGER

To the Board of Councillors, and the Inhabitants of the
Town of Van Buren:

With the cooperation of many of the taxpayers of
Van Buren, I have succeeded in collecting ninety-eight
per cent (98%) of the 1946 Commitment. The unpaid
personal and poll taxes that appear in the town report

will be collected in full before the next Annual Town Meeting. The placing of liens, at the proper time, will secure the unpaid Real Estate taxes now due.

It came sooner than we anticipated. Since the first of the year, the picture has changed completely. We are now facing a serious crisis. More than forty families, have been in the office, asking for relief. The people have not shown enough interest in town affairs. Now more than ever, your Municipal Officers, need the co-operation of each and every one of you.

The Chamber of Commerce deserves a lot of credit for the interest it has taken in town affairs and also the help it has so generously extended. I hope the members will not get discouraged, but will keep on taking interest.

Constructive criticism is always welcome and helpful. Feel free at any time to come in and examine the records. They are open to the public at all times. It is impossible to please everybody but if errors are called to my attention, I will do my best to correct them.

The construction of the Keegan School Building will start as soon as the weather will permit.

The need of a High School Building is a **must** and an absolute necessity. Such a project can be under way this coming Spring, if you so wish. This will mean going into debt again but personally I do not know how we can help it. If you have a plan whereby we can have a High School Building without going into debt, please let the proper officials know about it. Councillors meet the last Tuesday of every month, and the public is invited to attend all or any of these meetings.

It has been a privilege and a pleasure to work with the able and generous assistance of the Councillors, Joseph A. Michaud, Maurice Michaud, J. William Cyr, Remie P. Cyr and Alphy F. Cyr, and the splendid cooper-

ation of Mrs. Cecile M. Cyr and Miss Yvette Ayotte, all of whom have given time and effort, without which no administration can hope for success.

ROBERT C. VIOLETTE,
Town Manager

TOWN CLERK'S REPORT FOR 1946-1947

VITAL STATISTICS

Deaths

1946

March	10,	Eusebe Fournier, 69 yrs., 8 mos. and 12 days
March	16	Anibel Berube, 82 yrs., 10 mos. and 24 days
March	22	Pherin Michaud, 82 yrs., 10 mos.
March	29	Fermain Nadeau, 93 yrs., 9 mos. and 18 days
April	5	Evelyn Raymond, 20 yrs., 4 mos. and 15 days
April	15	Joan Lizotte, 1 yr., 8 mos. and 14 days.
April	16	Peter Jacques, 76 yrs., 10 mos. and 12 days
April	26	Cyprien Lajoie, 85 yrs., 7 mos. and 3 days
April	18	Margaret H. Mansur, 78 yrs., 6 mos., 8 days
April	16	Mary M. Gervais, 54 yrs., 9 mos. and 12 days
April	29	Rose Carter, 51 yrs., 25 days.
May	9	Ozithe Fortin, 79 yrs., 3 days
May	9	Xavier Tardif, 77 yrs., 11 mos. and 2 days
May	10	Lucienne Thibeault, 9 yrs., 7 mos.
May	17	Dolores Powell, 35 yrs., 7 mos, and 22 days
May	26	Philonese DeBell, 94 yrs., 6 mos. and 8 days
May	3	Marie Louise Lebel, Unknown
April	5	Vital F. Cote, 75 yrs., 15 days
April	10	Leo Beaulieu, 44 yrs., 6 mos. and 6 days
June	28	Robinson McDougal, 34 yrs., 6 mos., 3 days
June	9	Aline Pilon, 71 yrs., 1 mo. and 6 days
July	19	Fred Melville, 72 yrs., 5 mos. and 2 days

July	19	Baby Monahan, Stillbirth
July	21	Joseph Thibodeau, 10 minutes
July	30	Baby Gervais, Stillbirth
Aug.	2	Freeland H. Larson, 28 yrs., 11 mos., 5 days
July	26	Alice Lajoie, 36 yrs., 5 mos. and 29 days
July	26	Paul Moreau, 63 yrs., 10 mos. and 11 days
July	1	Norris Guerrette, 22 yrs., 6 mos., 4 days
July	12	Simeon Morin, 53 yrs., 25 days
July	25	Loren Gagnon, 76 yrs., 7 mos. and 28 days
Aug.	11	Leo R. Marquis, 14 yrs., 1 mo., 21 days
May	11	Pierre Plourde, 88 yrs., 2 mos., 25 days
Aug.	16	Mary Bolduc, 69 yrs., 1 mo., 26 days
Aug.	8	Baby Thibodeau, Stillbirth
Sept.	11	Roland Thibodeau, 1 mo. 20 days.
Sept.	1	Joseph P. Ouellette, 76 yrs., 4 mos., 2 days
Sept.	13	Rita Rossignol, 4 mos., and 1 day
Aug.	23	Babies Bosse(twins) Stillbirth
Sept.	5	Baby Levesque, Stillbirth
Sept.	9	W. A. Hicks, Unknown
Sept.	28	Baby St. Amand, 4 hours
Sept.	18	Frank Bernard, 72 yrs., 4 mos., 11 days
Oct.	21	Francis S. Cormier, 2 mos., 25 days
Oct.	23	Alice Jacques, 76 yrs., 2 mos, 14 days
Oct.	25	Albenie Labbe, 45 yrs., 3 mos. and 23 days
Oct.	28	Eleonor Levesque, 22 yrs., 6 mos. and 6 days
Oct.	31	Atheline Pelletier, 61 yrs., 9 mos.
Oct.	30	Herbert H. Hammond, 75 yrs., 8 mos., 19 days
Nov.	2	Richard G. Gagnon, 11 mos. and 21 days
Nov.	9	Louisette Genest, 11 yrs., 7 mos., 24 days
Nov.	13	Jean Ernest Mueler, Stillbirth
Nov.	19	Babies Berube (twins), Stillbirth
Oct.	6	Samuel Michaud, 72 yrs., 9 mos., 11 days
Oct.	23	Annie C. Pooler, 78 yrs., 9 mos., 28 days
Nov.	2	Louis Madore, 40 yrs., 6 mos. and 12 days

Nov.	11	Lawrence Castonguay, Unknown	
Dec.	3	Stanislaus Roy, 72 yrs, 11 mos.	
Dec.	11	Emily Gauthier, 58 yrs., 8 mos., 25 days	
Dec.	12	Joseph N. Ouellette, 83 yrs, 29 days	
Dec.	20	Mary N. Thibodeau, 4 days	
Dec.	7	Charles Cyr, 77 yrs., and 5 days	
Nov.	28	Bertha M. Rodrigue, 39 yrs., 9 mos., 4 days	
1947			
Jan.	14	Jeannine Pelletier, 4 yrs., 7 mos., 29 days	
Jan.	24	Henry Roy, 37 yrs., 1 mo., 14 days	
Feb.	18	Fred Ayotte, 46 yrs., 6 mos. and 16 days	
Jan.	19	Genevieve Cyr, 60 yrs., 10 mos., and 2 days	
Number of Marriages from January,			
1946 to January, 1947			73
Number of Births from January, 1946			
to January, 1947			237

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee:

A report of the condition of the schools of Van Buren is submitted for your consideration.

The table below, showing the enrollment in our schools, gives a picture of the overcrowding which makes effective teaching a difficult task.

Schools	SP	1	2	3	4	5	6	7	8	9	10	11	12	S	Ttl.
Boys' High									37	48	28	35	16	1	165
Sacred															
Heart		54	66	78	69	82	69	61	32	65	42	46	26		690
Champlain	57	49	67	45	43	44	38	39	28						410
Keegan	25	32	30	36	30	23	20	23	22						241
Total	82	135	163	159	142	149	127	123	119	113	70	81	42	1	1506

In spite of adverse conditions and heavy teaching loads our teachers are performing their duties in a commendable manner showing great interest in their work and in the welfare of their pupils. They are doing their utmost to provide a program that will be worthwhile for all. However, I would recommend that they be given the assistance of an elementary supervisor and of a health nurse. An elementary supervisor would help to give us a more coordinated program; a full-time health nurse would provide services which Miss Barbara Jasper, County Nurse, cannot provide because of the large territory which she has to cover.

The hardships which accompany the Champlain School situation makes building at Keegan imperative. Lack of space and facilities at the Boys' High School and at Sacred Heart High School can only be remedied by building a new school. Removal of the high school girls from Sacred Heart School to the new school will relieve the overcrowding and, in addition, will make it possible for Sacred Heart School to admit sub-primary pupils.

When we consider the size of our enrollment and the fact that Champlain and Keegan pupils attend the same school, it is evident that our building needs are urgent.

Although our problems are many, with the continued efforts of the members of the Superintending School Committee and of our interested citizens, they can be solved.

May I extend to you my thanks for your able council and support during my initial year as Superintendent of Schools.

Cordially yours,

EDGAR MARTIN,

Superintendent of Schools.

REPORT OF BUDGET COMMITTEE

FOR 1947

We the undersigned members of the Budget Committee, had our recommendations for appropriations for the ensuing year, included in the Warrant for the Annual Town Meeting.

Henry Hebert, Chairman

Alphy F. Cyr, Secretary

Dr. Philip G. Plourde

Everett E. Dionne

Ernest Soucy

Alphonse Fongemie

Rudolph Blier

Guy Duperry

Isaac Harris

Vital E. Violette

Lorn Parent

Carl A. Richards

Joseph A. Michaud

Maurice Michaud

J. William Cyr

Remie P. Cyr

Robert C. Violette

WARRANT

TO: HOMER LANGLAIS, a Constable of the town of Van Buren, in the County of Aroostook, and State of Maine.

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Van Buren, in Aroostook County qualified by law to vote in Town affairs, to meet at the Gayety Theatre in said Town, Monday, the seventeenth day of March, A. D., 1947 at nine o'clock in the forenoon, then and there to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose by ballot, in accordance with the provisions of Sections forty-six to sixty, inclusive, of Chapter eighty, Revised Statutes of Maine for 1944, all necessary town Officers.

Art. 3. To see if the town will vote to authorize the Councillors to appoint all other officers, not chosen under the preceding article.

Art. 4. To see if the town will vote to adjourn to the Town Hall for the purpose of electing the necessary town officers, and to assemble again at the Gayety Theatre at 2:00 o'clock in the afternoon to act on the remaining articles in the Warrant for the 1947 Annual town meeting.

Art. 5. To choose a Budget Committee.

Art. 6. To see what sum of money, if any, the

town will vote to raise and appropriate for General Government, 1946, \$8,250.00. (Budget Committee recommends \$8,250.00 for 1947).

Art. 7. To see what sum of money, if any, the town will vote to raise and appropriate for Election Expense, 1946, \$100.00. (Budget Committee recommends \$100.00 for 1947).

Art. 8. To see what sum of money, if any, the town will vote to raise and appropriate for Vital Statistics, 1946, \$50.00. (Budget Committee recommends \$50.00 for 1947).

Art. 9. To see what sum of money, if any, the town will vote to raise and appropriate for Police Fees, 1946, \$2,500.00. (Budget Committee recommends \$2,500.00 for 1947).

Art. 10. To see what sum of money, if any, the town will vote to raise and appropriate for Fire Inspector's Fees, 1946, \$300.00. (Budget Committee recommends \$300.00 for 1947).

Art. 11. To see what sum of money, if any, the town will vote to raise and appropriate for Maintenance of Fire Department, 1946, \$2,600.00. (Budget Committee recommends \$2,600.00 for 1947).

Art. 12. To see what sum of money, if any, the town will vote to raise and appropriate for Hydrant Rental, 1946, \$2,655.00. (Budget Committee recommends \$2,655.00 for 1947).

Art. 13. To see what sum of money, if any, the town will vote to raise and appropriate for Street Lighting, 1946, \$100.00. (Budget Committee recommends \$100.00 for 1947).

Art. 14. To see what sum of money, if any, the town will vote to raise and appropriate for Maintenance of Public Property, 1946, \$300.00. (Budget Committee recommends \$600.00 for 1947).

Art. 15. To see what sum of money, if any, the town will vote to raise and appropriate for insurance of public property, 1946, \$250.00. (Budget Committee recommends \$350.00 for 1947).

Art. 16. To see what sum of money, if any, the town will vote to raise and appropriate for Health Officer Fees, 1946, \$50.00. (Budget Committee recommends \$50.00 for 1947).

Art. 17. To see what sum of money, if any, the town will vote to raise and appropriate for the services of a State Nurse, 1946, \$377.00. (Budget Committee recommends \$377.00 for 1947).

Art. 18. To see what sum of money, if any, the town will vote to raise and appropriate for Construction and Maintenance of its Sewer System, 1946, \$500.00. (Budget Committee recommends \$500.00 for 1947).

Art. 19. To see what sum of money, if any, the town will vote to raise and appropriate for Town Roads and Highways, 1946, \$6,000.00. (Budget Committee recommends \$9,000.00 for 1947).

Art. 20. To see what sum of money, if any, the town will vote to raise and appropriate for Snow Removal, 1946, \$7,000.00. (Budget Committee recommends \$7,000.00 for 1947).

Art. 21. To see what sum of money, if any, the town will vote to raise and appropriate for State High-

way Patrol Maintenance, 1946, \$974.70. (Budget Committee recommends \$974.70 for 1947).

Art. 22. To see what sum of money, if any, the town will vote to raise and appropriate for the maintenance of improved Sections of Third Class Roads or to be used in Construction of Third Class Roads, as designated by the State Highway Commission, 1946, \$317.00. (Budget Committee recommends \$317.00 for 1947).

Art. 23. To see what sum of money, if any, the town will vote to raise and appropriate to purchase Snow Removal Equipment. (Budget Committee recommends \$1,000.00 for 1947).

Art. 24. To see what sum of money, if any, the town will vote to raise and appropriate for the Relief of the Poor, 1946, \$4,000.00. (Budget Committee recommends \$5,000.00 for 1947).

Art. 25. To see what sum of money, if any, the town will vote to raise and appropriate for Board and Care of Children Committed to the State, 1946, \$4,100.00. (Budget Committee recommends \$4,100.00 for 1947).

Art. 26. To see what sum of money, if any, the town will vote to raise and appropriate for Aid to Dependent Children, 1946, \$7,500.00. (Budget Committee recommends \$7,500.00 for 1947).

Art. 27. To see what sum of money, if any, the town will vote to raise and appropriate for Town Band, 1946, \$100.00. (Budget Committee recommends \$100.00 for 1947).

Art. 28. To see what sum of money, if any, the town will vote to raise and appropriate for decorating the graves of Soldiers and Sailors, and for Memorial Day

Exercises, 1946, \$50.00. (Budget Committee recommends \$50.00 for 1947).

Art. 29. To see what sum of money, if any, the town will vote to raise and appropriate for the Van Buren Public Library, 1946, \$200.00. (Budget Committee recommends \$200.00 for 1947).

Art. 30. To see what sum of money, if any, the town will vote to raise and appropriate for payment of Workmen's Compensation Insurance, 1946, \$300.00. (Budget Committee recommends \$300.00 for 1947).

Art. 31. To see what sum of money, if any, the town will vote to raise and appropriate for Discounts and Abatements, 1946, \$100.00. (Budget Committee recommends \$1,000.00 for 1947).

Art. 32. To see what sum of money, if any, the town will vote to raise and appropriate for Education, 1946, \$37,500.58. (Budget Committee recommends \$37,500.58 for 1947).

Art. 33. To see what sum of money, if any, the town will vote to raise and appropriate for the Erection of a School House in Keegan, (Budget Committee recommends \$10,000.00).

Art. 34. To see what sum of money, if any, the town will vote to raise and appropriate for repairing Base Ball Field.

Art. 35. To see if the town will vote to authorize the Town Treasurer to sell and assign unmatured tax mortgage liens, for the amount unpaid and interest and cost.

Art. 36. To see if the town will vote to re-appro-

priate the sum of \$1,080.51 for State Aid or State Aid Road Construction (in addition to the amounts regularly raised for roads and highways) under the provisions of Sections 25 and 29, Chapter 20, of the Revised Statutes of 1944 as amended.

Art. 37. To see if the town will vote to make Poll Taxes due and payable May 1st.

Art. 38. To see if the town will vote that taxes shall become due and payable on demand, and also to see if the town will vote to allow a discount of one-half of one per cent per month from May first to December first, and that interest be charged at the rate of six per cent per annum from December first to date of payment.

Art. 39. To see if the town will vote to authorize the Councillors to procure a temporary loan or loans in anticipation of taxes, for the purpose of paying obligations of the town; such loan or loans to be paid during the current municipal year out of money raised during said municipal year by taxation.

Art. 40. To see if the town will authorize the Town Treasurer, under the direction of the Councillors in behalf of the town, to sell and dispose of any Real Estate acquired by the town for non-payment of taxes thereon or otherwise, on such terms as they deem advisable, and to sign and execute Quit-Claim deeds for such property.

Art. 41. To see if the town will vote to authorize the Town Treasurer, in the discretion of the Town Councillors, to sell and convey the Fire Station Building and Lot, socalled, for a Nominal consideration, by good and sufficient deed to the Levasseur-Farrell Post No. 49 American Legion.

Art. 42. To see what sum of money, if any, the

town will vote to raise and appropriate for advertising Maine.

Art. 43. To see if the town will vote to adopt Daylight Saving Time beginning the last Sunday in April, 1947, until the last Sunday in September 1947.

Art. 44. To see if the town will vote to accept the Municipal Officer's Report as printed.

NOTICE IS hereby given that voting will take place at the Town Hall, that the polls will open at 9:30 o'clock a.m. and remain open until 1:30 o'clock in the afternoon, for the election of two councillors to also serve as assessors and overseers of the poor for a period of three years, one member of the Superintending School Committee, to serve for a period of three years, a town clerk and a town treasurer, each to serve for one year, and that the councillors will be in session at the Town Office in Van Buren on the 13th, 14th, and 15th days of March, A. D., 1947, from 9:00 a.m. until 5:00 p.m. for the purpose of correcting the list of voters.

Given under our hands this 4th day of March, A. D., 1947.

ALPHY F. CYR

REMIE P. CYR

MAURICE MICHAUD

Councillors of the Town of Van Buren

A true copy, Attest:

HOMER C. LANGLAIS,

Constable for the Town of Van Buren

FRENCH TRANSLATION OF THE WARRANT
MANDAT

A: HOMER LANGLAIS, constable du "town" de Van Buren, comte d'Aroostook, Maine.

SALUTATION:

Au nom de L'Etat du Maine vous etes appeles a notifier et avertir les habitants du "town" de Van Buren, comte d'Aroostook, ayant droit de vote dans les affaires municipales, de s'assembler au Gayety Theatre dans le "town", lundi le 17eme jour de mars, A. D. 1947 a neuf heures de l'avant midi pour voter sur les articles suivants, a savoir:

Art. 1. Pour choisir un modérateur pour presider a cette assemblee.

Art. 2. Pour choisir par bulletin de vote selon les provisions de la section 46 a 60, inclusive, du chapitre 80 des statuts revises de l'Etat du Maine — l'annee 1944, tous les officiers necessaires du "town".

Art. 3. Pour voir si le "town" autorisera les conseillers d'appointer les autres officiers non choisis sous l'article precedent.

Art. 4. A voir si le "town" votera pour ajourner a l'hotel de ville afin d'elire les officiers necessaires et si l'assemblee siegera au Gayety Theatre a deux heures de l'apres-midi pour agir sur les autres articles du mandat pour L'assemblee annuelle pour l'annee 1947.

Art. 5. Pour choisir un comite finance.

Art. 6. A voir quelle somme d'argent, si aucune, le "town" votera pour approprier au gouvernement gen-

eral, 1946, \$8,250.00. (le comite de finance recommande \$8,250.00 pour 1947).

Art. 7. A voir quelle somme d'argent, si aucune, le "town" votera pour approprier aux depenses d'el-
ection, 1946, \$100.00. (le comite de finance recom-
mande \$100.00 pour 1947).

Art. 8. A voir quelle somme d'argent, si aucune, le "town" votera pour les statistiques de vie et de deces, 1946, \$50.00. (le comite de finance recommande \$50.00 pour 1947).

Art. 9. A voir quelle somme d'argent, si aucune, le "town" votera pour les frais de la police, 1946, \$2,500.00. (le comite de finance recommande \$2,500.00 pour 1947).

Art. 10. A voir quelle somme d'argent, si aucune, le "town" votera pour les depenses de l'inspecteur du feu, 1946, \$300.00. (le comite de finance recommande \$300.00 pour 1947).

Art. 11. A voir quelle somme d'argent, si aucune, le "town" votera a l'entretien du corps organise a com-
battre les incendies, 1946, \$2,600.00. (le comite de
finance recommande \$2,600.00 pour 1947).

Art. 12. A voir quelle somme d'argent, si aucune, le "town" votera au loyer des bouches d'incendie, (prise
d'eau), 1946, \$2,655.00. (le comite de finance recom-
mande \$2,655.00 pour 1947).

Art. 13. A voir quelle somme d'argent, si aucune, le "town" votera a l'eclairage des rues, 1946, \$100.00.
(le comite de finance recommande \$100.00 pour 1947).

Art. 14. A voir quelle somme d'argent, si aucune,

le "town" votera a l'entretien de propriete publique, 1946, \$300.00. (le comite de finance recommande \$600.00 pour 1947).

Art. 15. A voir quelle somme d'argent, si aucune, le "town" votera pour l'assurance de propriete publique, 1946, \$250.00. (le comite de finance recommande \$250.00 pour 1947).

Art. 16. A voir quelle somme d'argent, si aucune, le "town" votera pour les depenses de l'officier de bureau de sante, 1946, \$50.00. (le comite de finance recommande \$50.00 pour 1947).

Art. 17. A voir quelle somme d'argent, si aucune, le "town" votera pour le service d'une garde-malade de l'Etat, 1946, \$377.00. (le comite de finance recommande \$377.00 pour 1947).

Art. 18. A voir quelle somme d'argent, si aucune, le "town" votera pour la construction et l'entretien du system d'egouts, 1946, \$500.00. (le comite de finance recommande \$500.00 pour 1947).

Art. 19. A voir quelle somme d'argent, si aucune, le "town" votera pour les rues et le grand chemin, 1946, \$6,000.00. (le comite de finance recommande \$9,000.00 pour 1947).

Art. 20. A voir quelle somme d'argent, si aucune, le "town" votera pour le deneigement des rues, 1946, \$7,000.00. (le comite de finance recommande \$7,000.00 pour 1947).

Art. 21. A voir quelle somme d'argent, si aucune, le "town" votera pour la patrouille du grand chemin, 1946, \$974.70. (le comite de finance recommande \$974.70 pour 1947).

Art. 22. A voir quelle somme d'argent, si aucune, le "town" votera pour l'entretien des sections ameliorees des routes de troisieme classe ou pour la construction de routes de troisieme classe, designees par la commission de la voirie 1946, \$317.00. (le comite de finance recommande \$317.00 pour 1947).

Art. 23. A voir quelle somme d'argent, si aucune, le "town" votera pour l'achat de machines pour l'enlevement de la neige. (le comite de finance recommande \$1,000.00 pour 1947).

Art. 24. A voir quelle somme d'argent, si aucune, le "town" votera pour les pauvres, 1946, \$4,000.00. (le comite de finance recommande \$5,000.00 pour 1947).

Art. 25. A voir quelle somme d'argent, si aucune, le "town" votera pour la pension et soin des enfants confies a l'Etat, 1946, \$4,100.00. (le comite de finance recommande \$4,100.00 pour 1947).

Art. 26. A voir quelle somme d'argent, si aucune, le "town" votera pour l'aide des enfants dependants, 1946, \$7,500.00. (le comite de finance recommande \$7,500.00 pour 1947).

Art. 27. A voir quelle somme d'argent, si aucune, le "town" votera pour la fanfare, 1946, \$100.00. (le comite de finance recommande \$100.00 pour 1947).

Art. 28. A voir quelle somme d'argent, si aucune, le "town" votera pour le decor des tombes de soldats et des matelots et pour les exercices de Memorial Day, 1946, \$50.00. (le comite de finance recommande \$50.00 pour 1947).

Art. 29. A voir quelle somme d'argent, si aucune, le "town" votera pour la biblietheque publique de Van

Buren, 1946, \$200.00. (le comite de finance recommande \$200.00 pour 1947).

Art. 30. A voir quelle somme d'argent, si aucune, le "town" votera pour le paiement de "Workmen's Compensation Insurance", 1946, \$300.00. (le comite de finance recommande \$300.00 pour 1947).

Art. 31. A voir quelle somme d'argent, si aucune, le "town" votera pour le Discompte et les Remises, 1946, \$100.00. (le comite de finance recommande \$1,000.00 pour 1947).

Art. 32. A voir quelle somme d'argent, si aucune, le "town" votera pour l'education, 1946, \$37,500.58. (le comite de finance recommande \$37,500.58 pour 1947).

Art. 33. A voir quelle somme d'argent, si aucune, le "town" votera pour la construction d'une maison d'ecole a Keegan. (le comite de finance recommande \$10,000.00).

Art. 34. A voir quelle somme d'argent, si aucune, le "town" votera pour arranger le "Base Ball Field".

Art. 35. A voir si le "town" votera pour autoriser le Tresorier de vendre et d'assigner les droits sur les biens hypotheques pour la taxe pour la somme due pour l'interet et pour les frais.

Art. 36. A voir si le "town" votera le renouvellement de l'appropriation d'une somme de \$1,081.51, afin d'avoir l'aide de l'Etat ou l'aide de l'Etat pour la construction des chemins (ensurplus de la somme regulierement requise pour les routes et les grands chemins), selon les dispositions des actes 25 - 29 chapitre 20, des statuts revises — 1944.

Art. 37. A voir si le "town" votera de fixer le premier mai comme date du paiement de la Capitation, (Poll Tax).

Art. 38. A voir si le "town" votera pour exiger le du et le paiement des taxes sur demande et pour permettre un discompte d'un demi pour-cent par mois du premier mai au premier decembre, ($\frac{1}{2}$ of 1%), et que l'interet de six pour-cent (6%) soit impose du premier decembre a la date de paiement.

Art. 39. A voir si le "town" autorisera les conseillers de faire un ou des emprunts temporaires en attendant la recette des taxes afin de rencontrer les obligations du "town": tel emprunt ou tels emprunts paieables au courant de l'annee municipale au moyen d'argent preleve par taxe.

Art. 40. A voir si le "town" autorisera le tresorier, sous la direction des conseillers et en faveur du "town" de vendre et de disposer tous immeubles acquis par le "town" pour defaut de taxe sur ceux-ci, ou autrement sur telles conditions qu'ils considerent de telles proprietes.

Art. 41. A voir si le "town" autorisera le tresorier, sous la direction des conseillers, de vendre et de ceder "la fire station building" et le terrain pour la valeur nominale et suffisante, au Levasseur-Farrell Post No. 49 American Legion.

Art. 42. A voir si le "town" votera une somme d'argent, si aucune, pour annoncer les avantages de l'Etat du Maine.

Art. 43. A voir si le "town" votera d'accepter L'heure vite commençant le dernier dimanch d'avril, 1947, jusqu'au dernier dimanche de septembre, 1947.

Art. 44. A voir si le "town" votera d'accepter comme tel le rapport des officiers municipaux.

SOYEZ NOTIFIES du fait que les elections auront lieu a l'hotel de ville, que les lieux de vote, (Polls), seront ouverts de neuf heures du matin a une heure et demie de l'apres-midi, (9:00 a.m. to 1:30 p.m.) afin d'elire deux conseillers, qui serviront aussi d'assesseurs et d'inspecteur des pauvres pendant un terme de trois ans, un membre du comite d'education, qui servira pendant un terme de trois ans, un greffier, (town clerk), un tresorier, (town treasurer), chacun de qui servira pendant un terme d'un an, et que les conseillers seront en session a l'hotel de ville de Van Buren, le 13eme, 14eme, 15eme du mois mars, A. D., 1947 de 9:00 a.m. a 5:00 p.m. afin de corriger la liste des voteurs.

Donne sous notre main ce premier jour du mois de mars, A. D., 1947.

ALPHY F. CYR

REMIE P. CYR

MAURICE MICHAUD

Conseillers du "town" de Van Buren

Une copie authentique,

HOMER C. LANGLAIS,

Constable du "town" de Van Buren

AUDITOR'S REPORT

April 1, 1946

Board of Selectmen

Van Buren, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Van Buren have been audited by Auditors M. E. Libby and A. L. Gould for the period March 1, 1945 to February 28, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated. A recommendation has been made which, we believe, is worthy of your consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

State Auditor

COMMENTS

Re: Audit of Accounts — Town of Van Buren
March 1, 1945 to February 28, 1946

CASH

According to the records of the Treasurer, cash on deposit and subject to check at the close of the municipal year was reconciled with the bank statement.

The Collector's petty cash fund of \$100 was verified by physical count.

It was ascertained that all cash recorded as received by the Treasurer had been properly accounted for and deposited in the bank.

All expenditures were made by check from properly authorized warrants.

ACCOUNTS RECEIVABLE

The accounts receivable are made up of amounts due from the state for charity cases. These accounts are all current.

TAXES RECEIVABLE

The 1945 tax commitment was in agreement with the Assessors' records, with the exception of 38c which represented a gain in figuring individual taxes. Approximately 99% of the current commitment was collected or abated.

98.6% of prior years' uncollected taxes was accounted for either by cash, tax lien transfers, or abatements.

TAX LIENS

During the year, \$1,489.16 was collected in cash on tax liens, which left a balance of \$197.25 outstanding at

the close of the municipal year. The liens on file were examined and it appeared that the correct procedure had been followed.

TAX ACQUIRED PROPERTY

Several parcels of property acquired by the town by tax lien foreclosure were sold during the year at a net gain of \$15.79. The balance of \$3,884.49 represented the tax values of the property listed and not necessarily the sale value.

DUE GOVERNMENTAL AGENCIES

This account is made up of amounts due the Maine Teachers' Retirement Association, and the Collector of Internal Revenue for withholding taxes, at February 28, 1946.

The Teachers' Retirement account was analyzed and adjusted to show the actual amount outstanding. In order to save interest charges, it would appear advisable to forward the funds due the Maine Teachers' Retirement Association at the close of the school year in June instead of having the amount deducted from the State School Fund.

BONDS PAYABLE

The outstanding balance of \$15,500 on the 1943 bond issue is held by the Van Buren Light & Power District. Principal and interest coupons maturing since the bonds were issued have not been presented for payment.

NET DEFICIT

Adjustments in the asset accounts, together with the credit on overlay, supplemental taxes, and excise taxes,

materially reduced the net deficit during the year under examination.

The interest on coupons not presented for payment amounted to \$1,238 and has been included in the deficit.

GENERAL

Our examination of paid bills and payrolls indicated that they were on file in the voucher jackets and that they were proper charges and correctly recorded.

The excise tax collections were verified from the copies of receipts issued and the revenue received was deposited with the Treasurer. After refund payments, the balance of the revenue was transferred to the Net Deficit account.

The valuation records appeared to be adequate and contained descriptions and boundaries for all properties.

The corporate surety bonds of the Treasurer, Tax Collector and Town Manager appeared to be adequate.

RECOMMENDATIONS

It is suggested that the school payrolls be revised in order to show the deductions for Maine Teachers' Retirement Association and Withholding Tax. Thus a record may be maintained of these deductions at the town office as well as in the office of the Superintendent of Schools.

TOWN OF VAN BUREN

COMPARATIVE BALANCE SHEET

GENERAL FUND

ASSETS

	February 28, 1946	February 28, 1945
Cash:		
Demand Deposits	\$25,207.15	\$13,927.57
Petty	100.00	
	<hr/>	
	\$25,307.15	
Accounts Receivable	640.30	
Taxes Receivable:		
Current Year		
(Schedule A-1)	917.50	\$2,312.89
Prior Years		
(Schedule A-1)	45.00	602.44
	<hr/>	<hr/>
	962.50	2,915.33
Tax Liens (Schedule A-2)	197.25	856.80
Tax Acquired Property		
(Schedule A-3)	3,884.49	4,953.50
	<hr/>	<hr/>
TOTAL ASSETS	\$30,991.69	\$22,653.20

LIABILITIES

Due Governmental Agencies		
(Schedule A-4)	\$1,230.55	\$1,633.34
Bond Coupons Matured —		
not presented for pay-		
ment (Schedule A-5)	100.00	50.00

Interest Coupons — not presented for payment (Schedule A-6)	1,238.00		
Bonds Payable (Schedule A-7)	15,400.00		15,450.00
Deferred Credits:			
Prepaid Taxes		800.00	
Cash Suspense Account		34.78	
Excise Taxes		1,795.91	
			2,630.69
TOTAL LIABILITIES	17,968.55		19,764.03
SURPLUS			
Appropriated (Exhibit D)	\$13,305.15	4,885.81	
Net Deficit (Exhibit E)	- 282.01	- 1,996.64	
	13,023.14		2,889.17
TOTAL	\$30,991.69		\$22,653.20

STATEMENT OF DEPARTMENTAL OPERATIONS

YEAR ENDED FEBRUARY 28, 1946

	Balances 3/1/45	Appro- priations	Cash Receipts	Other Credits	Total Available	Cash Disburse- ments	Other Charges	Over- draft	Lapsed Unex- pended	Balances Carried Forward
GENERAL GOVERNMENT										
Town Manager's Account		\$3,600.00			\$ 3,600.00	\$ 3,523.50	\$ 81.30	\$ 4.80		
Departmental Expense		4,650.00	\$ 1,847.18		6,497.18	6,374.20	192.70	69.72		
Election Expense		100.00			100.00	30.70			\$69.30	
Rents			739.96		739.96	1,124.28		384.32		
		8,350.00	2,587.14		10,937.14	11,052.68	274.00	458.84	69.30	
PROTECTION										
Police Fees		2,000.00	361.50		2,361.50	2,244.55	59.60		57.35	
Fire Inspector		200.00			200.00	150.00			50.00	
Firemen's Fees		1,800.00	236.00		2,036.00	2,153.00		117.00		
Fire Department Supplies		1,000.00			1,000.00	994.11			5.89	
Hydrant Rental	-\$ 45.00	2,655.00			2,610.00	2,610.00				
Street Lights		100.00			100.00	100.00				
Property Maintenance		300.00			300.00	557.38		257.38		
Property Insurance		250.00		970.63	1,220.63	1,208.31			12.32	
	- 45.00	8,305.00	597.50	970.63	9,828.13	10,017.35	59.60	374.38	125.56	
HEALTH AND SANITATION										
Vital Statistics		100.00			100.00	48.25			51.75	
Health Officer		50.00			50.00	50.00				
Sewer, Maint. & Const.		500.00	90.40		590.40	532.52			57.88	
		650.00	90.40		740.40	630.77			109.63	
HIGHWAYS										
Town Roads		6,000.00	1,386.00		7,386.00	9,514.49	278.40	2,406.89		
Snow Removal		7,000.00	1,391.01		8,391.01	10,380.19	308.22	2,297.40		
State Aid Const.	1,080.51				1,080.51					1,080.51
Third Class Maint.		317.00	990.03		1,307.03	1,523.62		216.59		
State Patrol		800.00			800.00	974.70		174.70		
Third Class Const.	- 73.01			73.01						
	1,007.50	14,117.00	3,767.04	73.01	18,964.55	22,393.00	586.62	5,095.58		1,080.51
CHARITIES										
Support of Poor		5,000.00	848.58		5,848.58	4,182.73			1,665.85	
State Poor			1,635.47	640.30	2,275.77	1,772.16	503.61			
Dependent Children		7,500.00			7,500.00	7,094.50			405.50	
Board and Care		4,100.00			4,100.00	4,391.75		291.75		
Wood Account			20.25		20.25	21.50		1.25		
		16,600.00	2,504.30	640.30	19,744.60	17,462.64	503.61	293.00	2,071.35	

EDUCATION

Education Control Acct.	4,114.41	37,500.00	51,068.30	1,710.37	94,393.08		83,146.10		
High School Teachers				15,128.83	15,128.83	14,661.78	467.05		11,246.98
Common School Teachers				33,224.43	33,224.43	30,683.23	2,541.20		
Physical Education				1,418.00	1,418.00	1,418.00			
Agriculture				3,081.91	3,081.91	2,941.81	140.10		
Home Economics				2,437.61	2,437.61	2,398.31	39.30		
Conveyance				4,691.06	4,691.06	4,601.51	89.55		
Janitors				4,822.82	4,822.82	4,631.22	191.60		
Fuel				4,218.52	4,218.52	4,218.52			
Textbooks				3,011.34	3,011.34	3,011.34			
Supplies				2,865.80	2,865.80	2,865.80			
Repairs				4,378.46	4,378.46	4,378.46			
Water, Light & Telephone				578.20	578.20	578.20			
Supervision				1,508.00	1,508.00	1,491.60	16.40		
Rent and Insurance				1,353.81	1,353.81	383.18	970.63		
School Committee				185.00	185.00	185.00			
Office Expense				66.33	66.33	66.33			
School Lunches	-191.10	500.00	5,572.37		5,881.27	4,871.01	32.60		977.66
	3,923.31	38,000.00	56,640.67	84,680.49	183,244.47	83,385.30	87,634.53		12,224.64

UNCLASSIFIED

Abatements and Discounts		1,000.00			1,000.00		1,863.99	863.99	
Gymnasium, Honor Roll, Etc.						26.83		26.83	
Silver Bell Band		100.00			100.00	100.00			
Memorial Day		50.00			50.00	50.00			
Workmen's Compensation		300.00	115.62		415.62	415.62			
		1,450.00	115.62		1,565.62	592.45	1,863.99	890.82	

LIBRARY

Public Library		200.00	20.00		220.00	220.00			
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INTEREST

Interest and Costs			293.52	3.00	296.52	199.77	9.85		86.90
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SPECIAL ASSESSMENTS

State Tax		8,712.29			8,712.29	8,712.29			
County Tax		1,572.94			1,572.94	1,572.94			
		10,285.23			10,285.23	10,285.23			

TOTAL ALL DEPARTMENTS	\$4,885.81	\$97,957.23	\$66,616.19	\$86,367.43	\$255,826.66	\$156,239.19	\$90,932.20	\$7,112.62	\$2,462.74	\$13,305.15
Exhibits		(C)	(B)			(B)		(E)	(E)	(A)

TOWN OF VAN BUREN
ANALYSIS OF CHANGE IN NET DEFICIT
YEAR ENDED FEBRUARY 28, 1946

Net Deficit, March 1, 1945 \$1,996.64

Adjustments affecting prior years:

Credits—Adjustment of

State Poor Account \$503.61

Net gain on Sale of

Tax Acquired Property 15.79

Cash Suspense Account 34.79

Assessors Error —

1945 Taxes .38

Total Credits \$554.57

Charges—Abatement of

Prior Years' Taxes 221.84

Third Class Road Over-
draft Cancelled

73.01

Total Charges 294.85

NET ADJUSTMENT 259.72

ADJUSTED NET DEFICIT 1,736.92

Decrease:

Overlay (Exhibit C) 2,499.84

Supplemental Taxes —

Balance 526.37

ANNUAL REPORT

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Excise Taxes — 1945	2,692.96
Excise Taxes — 1946	1,623.62

Total Decrease	7,342.79
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Increase:

Appropriation Balances —

Overdraft (Exhibit D)	7,112.62
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Unexpended (Exhibit D)	2,462.74
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	4,649.88
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Interest Coupons not	
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Presented	1,238.00
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Total Increase	5,887.88
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NET DECREASE

1,454.91

NET DEFICIT — February 28, 1946

(Exhibit A)

\$282.01

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.